

15 Flathead County

0325 Pleasant Valley Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process
 and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the
 district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
Business Manager/Clerk:	Ann Marie Becker	Phone #: (406) 858-2343				
(Signature)		(Date)				
Chair, Board of Trustees:	Jeremiah Metzler					
(Signature)		(Date)				
County Superintendant	Jack Eggensperger					
(Signature)		(Date)				

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



15 Flathead County

0325 Pleasant Valley Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
165	Title II Part A	FEDERAL	1503251415	84.367
166	Title II Part A	FEDERAL	1503251416	84.367
210	Interest	LOCAL		
300	Misc/Donations	LOCAL		
320	Activities Bus	LOCAL		
330	Go Fund Me Donations	LOCAL		
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE	150325	state
544	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A135971	84.358A
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A145971	84.358A
786	IDEA Part B (Trans from Coop)	FEDERAL	1596959916allo	84.027A



15 Flathead County

0325 Pleasant Valley Elem

					la ·
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
			Tunu	Tunu	Tunu
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,464.81	452.38		
02	Taxes Receivable - Real and Personal (120-149)	2,827.55			
03	Taxes Receivable - Protested (150-159)	·			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,292.36	452.38		
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	2,827.55			
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,161.65			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,303.16	452.38		
52	TOTAL FUND BALANCE/EQUITY	13,464.81	452.38		
53	TOTAL LIABILITIES AND FUND BALANCE	16,292.36	452.38		



15 Flathead County

0325 Pleasant Valley Elem

		Tuition Fund	Retirement Fund	Miscellaneous	Adult Education
				Programs Fund	Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	SETS AND OTHER DEBITS		. ,	X 37	
01	Cash & Investments (101-119) Less Warrants Payable (620)	41.63	2,412.43	4,689.27	
02	Taxes Receivable - Real and Personal (120-149)	41.03	2,412.43	4,009.27	
03	Taxes Receivable - Protested (150-159)				
03	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	41.63	2,412.43	4,689.27	
DEI	FERRED OUTFLOWS		,	,	
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	41.63	2,412.43	4,689.27	
52	TOTAL FUND BALANCE/EQUITY	41.63	2,412.43	4,689.27	
53	TOTAL LIABILITIES AND FUND BALANCE	41.63	2,412.43	4,689.27	



15 Flathead County

0325 Pleasant Valley Elem

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		Tunu	runa		Abscirce Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0325 Pleasant Valley Elem

Metal Mines Tax Reserve Fund Impact Aid Fund Litigation Reserve Fund Impact Fund Impact Fund Litigation Reserve Fund Impact Fund Impact Fund Litigation Reserve Fund Impact Fund Litigation Reserve Fund Reserve Fund Litigation Litigation Reserve Fund Litigation Litigation Reserve Fund Litigation Litigation Litigation Reserve Fund Litigation Litigation			Tance Sheet		1	
ASSETS AND OTHER DEBITS 01					Impact Aid Fund	
ASSETS AND OTHER DEBITS 01						
Cash & Investments (101-119) Less Warrants Payable (620)		ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) 11ABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS DEFERRED INFLOWS DEFERRED INFLOWS DEFERRED INFLOWS BALANCE/EQUITY 38 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	ASS	ETS AND OTHER DEBITS				
Due From Other Governments (180)	01	Cash & Investments (101-119) Less Warrants Payable (620)				
06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES Street of the Funds (601-606) 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Liabilities (621-679) 27 Other Liabilities (601-699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	04	Receivables from Other Funds (160-179)				
07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	05	Due From Other Governments (180)				
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	06	Other Current Assets (190-210)				
09 Deposits (250)	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES	DEF	TERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES DEFERRED INFLOWS Deferred Inflows (680) FUND BALANCE/EQUITY Reserve for Inventories (951) Reserve for Encumbrances (953) Reserve for Budget TOTAL FUND BALANCE/EQUITY	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)				
35 TOTAL LIABILITIES	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680)	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	DEF	TERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)				
38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	FUN	ID BALANCE/EQUITY				
48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	37	Reserve for Inventories (951)				
52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)				
	48	Fund Balance for Budget				
53 TOTAL LIARILITIES AND FUND RALANCE	52	TOTAL FUND BALANCE/EQUITY				
TO THE DESCRIPTION OF UND PREMICE	53	TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0325 Pleasant Valley Elem

Technology Fund		Balance Sheet					
ASSETS, LIABILITIES, AND FUND BALANCE (28) (29) (45) (50) ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 532.66 (2) Taxes Receivable - Real and Personal (120-149) (3) Taxes Receivable - Protested (150-159) (4) Receivables From Other Funds (160-179) (5) Due From Other Governments (180) (6) Other Current Assets (190-210) (7) Inventories (220 & 230) (9) Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 532.66 DEFERRED OUTFLOWS 11 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 70 Other Liabilities (690-699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 15 DEFERRED INFLOWS 16 DEFERRED INFLOWS 17 Other Current Liabilities (690-699) 36 Deferred Inflows (680) Deferred Inflows (680) PUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrance (953) 39 Reserve for Encumbrance (954) 47 TIF Fund Balance For Budget 48 Fund Balance For Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66			Technology Fund	Flexibility Fund		Debt Service Fund	
ASSETS AND OTHER DEBITS					Endowment Fund		
ASSETS AND OTHER DEBITS							
Cash & Investments (101-119) Less Warrants Payable (620) 532.66 2		ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)	
1	ASS	ETS AND OTHER DEBITS					
1	01	Cash & Investments (101-119) Less Warrants Payable (620)	532.66				
04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 532.66 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LABILITIES Sayable to Other Funds (601-606) 22 Payable to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS Deferred Inflows (680) 36 Deferred Inflows (680) FUND BALANCE/EQUITY Sayable to Cher Endownents (951) 38 Reserve for Inventories (951) 39 Reserve for Endownents (954) 41 TTF Fund Balance For Budget 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	02						
Discrimentation Discriment	03	Taxes Receivable - Protested (150-159)					
Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)					
107 Inventories (220 & 230)	05	Due From Other Governments (180)					
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 532.66 Seferred OutfLOWS 21 Deferred Outflows (501) LLABILITIES Second Seco	06	Other Current Assets (190-210)					
09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 532.66 532.66 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LLABILITIES 60 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 680 36 Deferred Inflows (680) FUND BALANCE/EQUITY 70 37 Reserve for Inventories (951) 38 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	07	Inventories (220 & 230)					
TOTAL ASSETS AND OTHER DEBITS 532.66	08	Prepaid Expenses (240)					
DEFERRED OUTFLOWS	09	Deposits (250)					
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	532.66				
LIABILITIES	DEF	TERRED OUTFLOWS					
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)					
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	LIA	BILITIES					
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	22	Payable to Other Funds (601-606)					
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 6 Deferred Inflows (680) 36 Deferred Inflows (680) 50 Deferred Inflows (680) 37 Reserve for Inventories (951) 50 Deferred Inflows (680) 38 Reserve for Inventories (951) 50 Deferred Inflows (680) 39 Reserve for Encumbrances (953) 50 Deferred Inflows (680) 47 TIF Fund Balance For Budget 532.66 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	23	Due to Other Governments (611)					
35 TOTAL LIABILITIES	25	Other Current Liabilities (621-679)					
DEFERRED INFLOWS	27	Other Liabilities (690 - 699)					
36 Deferred Inflows (680)	35	TOTAL LIABILITIES					
### FUND BALANCE/EQUITY 37	DEF	TERRED INFLOWS					
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	36	Deferred Inflows (680)					
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	FUN	ID BALANCE/EQUITY					
39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	37	Reserve for Inventories (951)					
47 TIF Fund Balance For Budget 48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	38	Reserve for Encumbrances (953)					
48 Fund Balance for Budget 532.66 52 TOTAL FUND BALANCE/EQUITY 532.66	39	Reserve for Endowments (954)					
52 TOTAL FUND BALANCE/EQUITY 532.66	47	TIF Fund Balance For Budget					
	48	Fund Balance for Budget	532.66				
53 TOTAL LIABILITIES AND FUND BALANCE 532.66	52	TOTAL FUND BALANCE/EQUITY	532.66				
	53	TOTAL LIABILITIES AND FUND BALANCE	532.66				



Trustees' Financial Summary FY2015-16 Subs

Submit ID: 0325-85901997

15 Flathead County

0325 Pleasant Valley Elem

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
				•	
	A CODUTE A MADIN STREET, AND EVIND DAY ANGLE	(60)	(4)	(70)	(71)
A CC	ASSETS, LIABILITIES, AND FUND BALANCE SETS AND OTHER DEBITS	(60)	(61)	(70)	(71)
Aoc	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		2.05		
02	Taxes Receivable - Real and Personal (120-149)		0.05		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		2.10		
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)		0.05		
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		2.05		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		2.05		
53	TOTAL LIABILITIES AND FUND BALANCE		2.10		



15 Flathead County

0325 Pleasant Valley Elem

Miscellaneous Enterprise Fund Park Processing Internal Service Park Processing Internal Serv			lance Sheet			
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 43 Receivables from Other Funds (160-179) 55 Due From Other Funds (160-179) 66 Other Current Assets (190-210) 67 Inventories (220 & 230) 68 Prepaid Expenses (240) 69 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 14 Deferred Outflows (801) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Net Pension Liability (770) 33 PUTAL ALBILITIES 34 Compensated Absences Payable (760) 35 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Kelated Debt 51 TOTAL FUND BALANCE/EQUITY				Internal Service	Internal Service	Transportation
O		ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
04 Receivables from Other Funds (160-179)	ASS	ETS AND OTHER DEBITS				
Discrimination Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)				
06	04	Receivables from Other Funds (160-179)				
107 Inventories (220 & 230)	05	Due From Other Governments (180)				
08	06	Other Current Assets (190-210)				
10	07	Inventories (220 & 230)				
10	08	Prepaid Expenses (240)				
11 Buildings and Building Improvements (331 & 332)	09	Deposits (250)				
12 Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)				
13 Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)				
20 TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)				
Deferred Outflows (501)	13	Construction Work in Progress (351)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES	DEF	TERRED OUTFLOWS				
22	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the compensation of the compensatio	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Net Pension Liability (770) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 57 FUND BALANCE/EQUITY 58 Reserve for Encumbrances (953) 40 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 TOTAL LIABILITIES 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)				
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770)	30	Lease Obligations Payable (730)				
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)				
36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	DEF	TERRED INFLOWS				
38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)				
41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY				
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)				
52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)				
	50	Invested in Capital Assets, Net of Related Debt				
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY				
	53	TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0325 Pleasant Valley Elem

		nance sheet			
		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS	. ,	, ,	. ,	` /
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0325 Pleasant Valley Elem

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (62	(0)			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0325 Pleasant Valley Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	870.64	6,205.22		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	870.64	6,205.22		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	870.64	6,205.22		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	870.64	6,205.22		
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	870.64	6,205.22		



15 Flathead County

0325 Pleasant Valley Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUI	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0325 Pleasant Valley Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curren	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,247.76	43,770.96
	1112 District Levy - Personal Property	117.04	318.39
	1190 Penalties and Interest on Taxes	217.68	86.33
	1510 Interest Earnings	82.13	97.08
	3110 Direct State Aid	13,611.78	14,760.70
	3111 Quality Educator	3,042.00	3,113.00
	3113 Indian Education For All	100.00	100.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	456.75	453.60
	3116 Data For Achievement	60.00	60.00
	3118 Natural Resource Development	194.00	331.42
	3120 State Guaranteed Tax Base Aid	2,496.90	0.00
	3444 State School Block Grant	1,220.51	1,220.51
Total C	Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,846.55	64,311.99
Curren	at Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC		2015 Value	2016 Value
rkc	· ·	2015 value	2010 value
	1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction		
	1XX Personal Services - Salaries	35,349.00	38,284.00
	2XX Personal Services - Employee Benefits	94.16	344.76
	5XX Other Purchased Services	35.00	40.00
	6XX Supplies and Materials	354.11	0.00
	8XX Other Expenditures	0.00	505.99
	221X Improvement of Instruction Services	0.00	303.99
	810 Dues and Fees	75.00	0.00
	222X Educational Media Services	75.00	0.00
	4XX Purchased Property Services	17.99	0.00
	23XX Support Services - General Administration	17.55	0.00
	810 Dues and Fees	821.37	353.00
	25XX Support Services - Business	021.37	333.00
	1XX Personal Services - Salaries	6,608.00	8,660.00
	2XX Personal Services - Employee Benefits	29.32	0.00
	3XX Purchased Professional and Technical Services	3,731.65	5,014.56
	4XX Purchased Property Services	247.99	0.00
	5XX Other Purchased Services	2,926.43	677.60
	6XX Supplies and Materials	143.76	58.33
	26XX Operation and Maintenance of Plant Services	173.70	50.55
	4XX Purchased Property Services	7,034.71	9,534.75
Mor		7,00 11.71	2,551.75
Moi	ntana Automated Education Financial and Information Reporting System		



Trustees' Financial Summary

FY2015-16

.

Submit ID: 0325-85901997

15 Flathead County

0325 Pleasant Valley Elem

Curren	<mark>ıt Expenditur</mark>	es, Other Fin	ancing Us	es and Residual Equity	Transfers Out:			Fund C	Code 01
PRC	Program	Function	Object				2015 Value	2016 Val	lue
			5XX Ot	her Purchased Services			0.00		23.22
			6XX Su	pplies and Materials			2,196.06	1	,900.40
			8XX Ot	her Expenditures			80.73		162.14
		27XX Stud	dent Trans	sportation Services					
			5XX Ot	her Purchased Services			552.25		414.40
	280 Specia	l Education -							
		21XX Sup	port Servi	ces - Students					
				rchased Professional and			609.00		604.80
		62XX Res	ources Tra	insferred to Other School	ol Districts or Coo	peratives			
			or Cooperatives	50.24		49.90			
Total C	Current Expe	nditures, Oth	er Financi	ng Uses and Residual E	quity Transfers O	ut:	60,956.77	66	,627.85
				Schedule Of C	<mark>hanges Work</mark>	sheet		Fund C	Code 01
Begini	ning Fund Bal	ance						10,619.02	(1)
Total (Current Reven	nues, Other Fin	nancing So	urces and Residual Equity	Transfers In			64,311.99	(2)
Total (Current Expen	nditures, Other	Financing	Uses and Residual Equit	y Transfers Out			66,627.85	(3)
Increa	se/Decrease o	f Reserve for	Inventories						
-	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for 1	Encumbran	nces					
5	This Year	5,	161.65	Less Last Year	0.00	(4b)	5,161.65		
								5,161.65	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)					13,464.81	(5)



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curren	t Revenues, Other Finan	cing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	ode 10
PRC	Revenue					2015 Value	2016 Va	llue
	1510 Interest Earnings	S				2.73		3.09
Fotal C	furrent Revenues, Other	Financing	Sources and Residual Equ	ity Transfers In:		2.73		3.09
<mark>Curren</mark>	t Expenditures, Other Fi	inancing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 10
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures, Ot	ther Financ	ing Uses and Residual Equ	uity Transfers Out	:	0.00		0.00
			Fund C	Code 10				
Beginn	ning Fund Balance						449.29	(1)
Total C	Current Revenues, Other F	inancing So	ources and Residual Equity	Γransfers In			3.09	(2)
Total C	Current Expenditures, Oth	er Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve for	r Inventorie	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	r Encumbra	nces					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance $(1 + 2 - 3 - 3)$	+ 4)					452.38	(5)



15 Flathead County

0325 Pleasant Valley Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Curren	t Revenues, Other Fina	ancing Sourc	es and Residual Equity T	ransfers In:			Fund C	ode 13
PRC	Revenue					2015 Value	2016 Va	lue
	1510 Interest Earnin	ıgs				0.26		0.27
Total C	urrent Revenues, Otho	er Financing	Sources and Residual Eq	uity Transfers In:		0.26		0.27
Curren	t Expenditures, Other	Financing Us	ses and Residual Equity T	Transfers Out:			Fund C	ode 13
PRC	Program Function	on Object				2015 Value	2016 Val	ue
Total C	urrent Expenditures,	Other Financ	ing Uses and Residual Eq	uity Transfers Out:		0.00		0.00
			Schedule Of Cl	<mark>hanges Worksh</mark>	eet		Fund C	code 13
Beginn	ning Fund Balance						41.36	(1)
Total C	Current Revenues, Other	r Financing So	ources and Residual Equity	Transfers In			0.27	(2)
Total C	Current Expenditures, O	ther Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve	for Inventories	S					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	for Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 -	3 + 4)					41.63	(5)



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Currer	nt Revenues,	Other Financi	ing Sourc	es and Residual Equity Tra	ansfers In:			Fund C	Code 14
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inte	rest Earnings					11.00		15.69
		nty Retiremen	t Distribu	ion			7,337.03	7.	,235.18
Total (Current Reve	nues, Other F	inancing	Sources and Residual Equ	ity Transfers In	:	7,348.03	7,	,250.87
Currer	nt Expenditur	es, Other Fin	ancing Us	ses and Residual Equity Tr	ansfers Out:			Fund C	Code 14
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu	lar Education	n Progran	ns - Elementary/Secondary					
		1XXX Inst							
				ersonal Services - Employee	Benefits		5,611.01	5	,922.75
		25XX Sup	-	ices - Business					
				ersonal Services - Employee			1,048.90		,339.75
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	iity Transfers O	ut:	6,659.91	7	,262.50
				Schedule Of Ch	<mark>anges Work</mark>	sheet		Fund C	Code 14
Begin	ning Fund Bal	lance						2,424.06	(1)
Total	Current Rever	nues, Other Fir	nancing So	ources and Residual Equity 7	Transfers In			7,250.87	(2)
Total	Current Exper	nditures, Other	Financing	g Uses and Residual Equity	Γransfers Out			7,262.50	(3)
Increa	ase/Decrease o	f Reserve for 1	Inventorie	S					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease o	f Reserve for l	Encumbra	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)					2,412.43	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0325-85901997

15 Flathead County

0325 Pleasant Valley Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

	15 - Miscellaneous Programs Fund		
Curi	rent Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC	Revenue	2016 Value	
210	Interest		
	1510 Interest Earnings	43.19	
300	Misc/Donations		
	1900 Other Revenue from Local Sources	56.40	
	1920 Contributions/Donations from Private Sources	50.00	
330	Go Fund Me Donations		
	1920 Contributions/Donations from Private Sources	1,550.00	
544	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,774.48	
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,457.21	
786	IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	49.90	
Γota	l Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,981.18	
Curi	rent Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 1
PRC	Program Function Object	2015 Value	2016 Value
166	Title II Part A		
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund		
	23XX Support Services - General Administration		
	3XX Purchased Professional and Technical Services		69.3
	166 Subtotal	_	69.3
210	Interest		
	1XX Regular Education Programs - Elementary/Secondary		
	23XX Support Services - General Administration		
	8XX Other Expenditures		50.0
	26XX Operation and Maintenance of Plant Services		
	4XX Purchased Property Services		1,297.4
	210 Subtotal	_	1,347.4
300	Misc/Donations		
	710 School Sponsored Extracurricular Activities		
	34XX Extracurricular - Activities		
	810 Dues and Fees		18.5
	300 Subtotal	_	18.5
320	Activities Bus		10.5
	1XX Regular Education Programs - Elementary/Secondary		
	26XX Operation and Maintenance of Plant Services		
	TO THE OF THE PARTY OF THE PART		

6XX Supplies and Materials

24.06



Trustees' Financial Summary

FY2015-16

Submit ID: 0325-85901997

15 Flathead County

0325 Pleasant Valley Elem

Curre	ent Expenditui	es, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		27XX Stu	dent Transportation Services		
			4XX Purchased Property Services		1,732.15
			6XX Supplies and Materials		272.32
			320 Subtotal		2,028.53
330	Go Fund Me D	Oonations			
	1XX Regu	lar Educatio	n Programs - Elementary/Secondary		
		26XX Op	eration and Maintenance of Plant Services		
			4XX Purchased Property Services		600.00
			330 Subtotal		600.00
365	State OTO Ind	lian Educatio	on for All		
	365 Indian	n Education f	for All - OTO & Ongoing		
		1XXX Ins	struction		
			5XX Other Purchased Services		459.71
			810 Dues and Fees		250.00
			365 Subtotal		709.71
366	State OTO Ca	pital Invest &	& Deferred Maintenance		
	366 OTO	=	st & Deferred Maintenance		
		26XX Op	eration and Maintenance of Plant Services		
			4XX Purchased Property Services		956.05
			366 Subtotal		956.05
544			Small Rural Schools(SRS)		
	412 Title V		ubpart 1, Small rural Schools (SRS)		
		1XXX Ins			
			5XX Other Purchased Services		537.90
			6XX Supplies and Materials		9,755.01
			810 Dues and Fees		3.00
		221X Imp	provement of Instruction Services		
			5XX Other Purchased Services		265.63
		23XX Sup	oport Services - General Administration		
			3XX Purchased Professional and Technical Services		0.04
		24XX Sup	oport Services - School Administration		
			5XX Other Purchased Services		125.00
		27XX Stu	dent Transportation Services		
			5XX Other Purchased Services		87.90
			544 Subtotal		10,774.48
555			Small Rural Schools(SRS)		
	412 Title V		ubpart 1, Small rural Schools (SRS)		
		1XXX Ins			
			5XX Other Purchased Services		1,156.41
			6XX Supplies and Materials		668.04



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem

es, Other Fin	ancing Us	es and Residual Equity Tra	ansfers Out:			Fund C	Code 15
Function	Object				2015 Value	2016 Val	lue
221X Impr	rovement	of Instruction Services					
	3XX Pu	rchased Professional and Te	chnical Services			1	,477.00
26XX Ope	ration and	l Maintenance of Plant Ser	vices				
	6XX Su	applies and Materials					155.76
		555 Sub	total			3	,457.21
Trans from C	(oop)						
Part B, Chile	dren with	Disabilities					
62XX Reso	ources Tra	insferred to Other School I	Districts or Coope	ratives			
			Transferred to Othe	er Districts or			49.90
		786 Sub	total				49.90
nditures, Oth	er Financi	ng Uses and Residual Equi	ity Transfers Out	:	•	20	,011.18
		Schedule Of Cha	<mark>inges Worksl</mark>	reet		Fund C	Code 15
ance						8,719.27	(1)
Beginning Fund Balance Fotal Current Revenues, Other Financing Sources and Residual Equity Transfers In							
ues, Other Fir	nancing So	urces and Residual Equity Ti	ransfers In			15,981.18	(2)
	_	urces and Residual Equity Ti Uses and Residual Equity T				15,981.18 20,011.18	(2) (3)
	Financing	Uses and Residual Equity T					` '
ditures, Other	Financing	Uses and Residual Equity T		(4a)	0.00		` '
ditures, Other	Financing Inventories 0.00	Uses and Residual Equity T Less Last Year	ransfers Out	(4a)	0.00		` /
ditures, Other f Reserve for I	Financing Inventories 0.00	Uses and Residual Equity T Less Last Year	ransfers Out	(4a) (4b)	0.00		` /
ditures, Other f Reserve for I	Financing Inventories 0.00 Encumbrar	Uses and Residual Equity T Less Last Year	Transfers Out 0.00	` ,			` '
r	221X Important 26XX Ope Trans from C Part B, Chile 62XX Reserved	221X Improvement of 3XX Pu 26XX Operation and 6XX Su Trans from Coop) Part B, Children with 62XX Resources Tra 930 Fed Coopera	221X Improvement of Instruction Services 3XX Purchased Professional and Te 26XX Operation and Maintenance of Plant Ser 6XX Supplies and Materials 555 Sub Trans from Coop) Part B, Children with Disabilities 62XX Resources Transferred to Other School I 930 Federal/State Grant Resources T Cooperatives 786 Sub nditures, Other Financing Uses and Residual Equi	221X Improvement of Instruction Services 3XX Purchased Professional and Technical Services 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 555 Subtotal Trans from Coop) Part B, Children with Disabilities 62XX Resources Transferred to Other School Districts or Coope 930 Federal/State Grant Resources Transferred to Other Cooperatives 786 Subtotal Inditures, Other Financing Uses and Residual Equity Transfers Outs Schedule Of Changes Worksh	221X Improvement of Instruction Services 3XX Purchased Professional and Technical Services 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 555 Subtotal Trans from Coop) Part B, Children with Disabilities 62XX Resources Transferred to Other School Districts or Cooperatives 930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives 786 Subtotal Inditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet	221X Improvement of Instruction Services 3XX Purchased Professional and Technical Services 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 555 Subtotal Trans from Coop) Part B, Children with Disabilities 62XX Resources Transferred to Other School Districts or Cooperatives 930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives 786 Subtotal Inditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet	221X Improvement of Instruction Services 3XX Purchased Professional and Technical Services 126XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 555 Subtotal 33 Trans from Coop) Part B, Children with Disabilities 62XX Resources Transferred to Other School Districts or Cooperatives 930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives 786 Subtotal additures, Other Financing Uses and Residual Equity Transfers Out: 20 Schedule Of Changes Worksheet

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
166 Title II Part A	0.00	69.36	-69.36
210 Interest	43.19	1,347.44	-1,304.25
300 Misc/Donations	106.40	18.50	87.90
320 Activities Bus	0.00	2,028.53	-2,028.53
330 Go Fund Me Donations	1,550.00	600.00	950.00
365 State OTO Indian Education for All	0.00	709.71	-709.71
366 State OTO Capital Invest & Deferred Maintenance	0.00	956.05	-956.05
544 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,774.48	10,774.48	0.00
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,457.21	3,457.21	0.00
786 IDEA Part B (Trans from Coop)	49.90	49.90	0.00
Total	15,981.18	20,011.18	-4,030.00



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current	t Revenues, Other Financi	ing Source	s and Residual Equity	Transfers In:			Fund C	ode 28	
PRC	Revenue					2015 Value	2016 Va	lue	
	1510 Interest Earnings					2.77		3.57	
	3281 State Technology	Aid				61.23		63.91	
Total C	urrent Revenues, Other F	inancing S	ources and Residual E	quity Transfers In:		64.00		67.48	
Current	Expenditures, Other Fin	ancing Use	es and Residual Equity	Transfers Out:			Fund C	Code 28	
PRC	Program Function	2015 Value	2016 Val	lue					
Total C	urrent Expenditures, Oth	er Financi	ng Uses and Residual E	Equity Transfers Out:		0.00		0.00	
	Schedule Of Changes Worksheet								
Beginn	ing Fund Balance						465.18	(1)	
Total C	Current Revenues, Other Fir	nancing Sou	arces and Residual Equit	y Transfers In			67.48	(2)	
Total C	Current Expenditures, Other	Financing	Uses and Residual Equi	ty Transfers Out			0.00	(3)	
Increas	e/Decrease of Reserve for l	Inventories							
T	his Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increas	e/Decrease of Reserve for I	Encumbran	ces						
Т	his Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)	
Ending	Fund Balance (1 + 2 - 3 +	4)					532.66	(5)	



15 Flathead County

0325 Pleasant Valley Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	t Revenues, (Other Financi	ng Sourc	es and Residual Equity Tr	ansfers In:			Fund C	ode 61
PRC	Revenue						2015 Value	2016 Va	lue
	1510 Inter	est Earnings					6.24		3.48
Total C	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:								3.48
Curren	t Expenditur	es, Other Fina	ancing Us	ses and Residual Equity T	ransfers Out:			Fund C	C <mark>ode 6</mark> 1
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu	lar Education	Progran	ns - Elementary/Secondary	y				
		26XX Oper	ration an	d Maintenance of Plant Se	ervices				
			4XX P	urchased Property Services			0.00	1	,030.06
Total C	Current Expe	nditures, Othe	er Financ	ing Uses and Residual Equ	uity Transfers Out	:	0.00	1	,030.06
				Schedule Of Ch	<mark>anges Worksl</mark>	reet		Fund C	Code 61
Beginı	ning Fund Bal	ance						1,028.63	(1)
Total (Current Reven	ues, Other Fin	ancing So	ources and Residual Equity	Transfers In			3.48	(2)
Total (Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out			1,030.06	(3)
Increa	se/Decrease of	f Reserve for I	nventorie	S					
-	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of	f Reserve for E	Encumbra	nces					
-	Γhis Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	e (1 + 2 - 3 + 4	4)					2.05	(5)



15 Flathead County

0325 Pleasant Valley Elem

Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	35,124.00	38,284.00
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	151.89	81.97
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	3,292.61	4,316.14
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem **Special Education Reversion**

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	453.60
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	453.60
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	151.20
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	653.19
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	654.70
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	
	If $(e - f)$ is > 0 , then $[(e - f) * 0.75] = reversion$	0.00
		0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%



15 Flathead County

0325 Pleasant Valley Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	604.80	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	49.90	0.00	0.00	0.00	0.00
Totals			654.70	0.00	0.00	0.00	0.00

654.70

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	Begining	Adjust-			Ending
Governmental	Balance	ments	Additions	Removals	Balance
Land	25.00	0.00	0.00	0.00	25.00
Buildings	75,611.71	0.00	0.00	0.00	75,611.71
Totals at Historical Cost	75,636.71	0.00	0.00	0.00	75,636.71
Depreciation					
Building Accum	39,156.32	0.00	1,944.42	0.00	41,100.74
Total Accumulated Depreciation	39,156.32	0.00	1,944.42	0.00	41,100.74
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	36,480.39	0.00	-1,944.42	0.00	34,535.97

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{***} Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	1,143.75	0.00	0.00
Unallocated	800.67	0.00	0.00
Total Depreciation for FY2016	1,944.42	0.00	0.00

^{***} Has comment.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



15 Flathead County0325 Pleasant Valley Elem



FY2015-16

15 Flathead County

0325 Pleasant Valley Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance	
Governmental					
Net Pension - TRS	31,968.00	13,244.00	0.00	45,212.00	